

59-2-405.3. Uniform statewide fee on motor homes -- Distribution of revenues.

- (1) For purposes of this section, "motor home" means:
 - (a) a motor home, as defined in Section 13-14-102, that is required to be registered with the state; or
 - (b) a self-propelled vehicle that is:
 - (i) modified for primary use as a temporary dwelling for travel, recreational, or vacation use; and
 - (ii) required to be registered with the state.
- (2) In accordance with Utah Constitution Article XIII, Section 2, Subsection (6), beginning on January 1, 2006, a motor home is:
 - (a) exempt from the tax imposed by Section 59-2-103; and
 - (b) in lieu of the tax imposed by Section 59-2-103, subject to a uniform statewide fee as provided in Subsection (3).
- (3) The uniform statewide fee described in Subsection (2)(b) is:
 - (a) beginning on January 1, 2006, and ending December 31, 2007, 1.25% of the fair market value of the motor home, as established by the commission; and
 - (b) beginning on January 1, 2008, 1% of the fair market value of the motor home, as established by the commission.
- (4) (a) Notwithstanding Section 59-2-407 and subject to Subsection (4)(b), a motor home subject to the uniform statewide fee imposed by this section that is brought into the state shall, as a condition of registration, be subject to the uniform statewide fee unless all property taxes or uniform fees imposed by the state of origin have been paid for the current calendar year.
 - (b) Subsection (4)(a) does not apply to a motor home that is:
 - (i) brought into the state for the sole purpose of selling the motor home to a licensed dealer; and
 - (ii) purchased for resale by a person licensed as a dealer under Section 41-3-201.
- (5) (a) Each county shall distribute the revenue collected by the county from the uniform statewide fee imposed by this section to each taxing entity in which each motor home subject to the uniform statewide fee is located in the same proportion in which revenue collected from the ad valorem property tax is distributed.
 - (b) Each taxing entity described in Subsection (5)(a) that receives revenue from the uniform statewide fee imposed by this section shall distribute the revenue in the same proportion in which revenue collected from the ad valorem property tax is distributed.
- (6) An appeal relating to the uniform statewide fee imposed on a motor home by this section shall be filed pursuant to Section 59-2-1005.

Amended by Chapter 180, 2011 General Session